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"Express Mail" mailing label number: <u>EL974067106US</u> Date of Deposit February 25, 2004

ALEXIA VRAHIMIS

I hereby certify that this paper or fee is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria VA 22313-1450.

Docket No.: REL-8402

Date: February 25, 2004

Mail Stop Patent Application Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Enclosed herewith are the necessary papers for filing the following application for Letters Patent:

Applicant

STUART HOROWITZ ET AL.

Title

METHOD FOR EFFICIENT INVESTMENT AND DISTRIBUTION

OF ASSETS

1 sheet of drawings.

The payment in the amount of \$448.00 covering the filing fee. Applicant is entitled to small entity status.

Information Disclosure Statement.

Signed Declaration.

22858 U.S. PTO 10/787495

The Patent and Trademark Office is hereby given authority to charge Deposit Account No. 12-1099 of Lerner and Greenberg, P.A. for any fees due or deficiencies of payments made for any purpose during the pendency of the above-identified application.

Respectfully submitted,

Applicants

RALPH E. LOCHER REG. NO. 41,947